

AUDITING PROCEDURES REPORT

Issued under P.A. 2 of 1968, as amended. Filing is mandatory.

Local Government Type: <input type="checkbox"/> City <input type="checkbox"/> Township <input type="checkbox"/> Village <input checked="" type="checkbox"/> Other		Local Government Name: Marquette County Medical Care Facility	County Marquette
Audit Date December 31, 2005	Opinion Date February 1, 2006	Date Accountant Report Submitted To State: February 14, 2006	

We have audited the financial statements of this local unit of government and rendered an opinion on financial statements prepared in accordance with the Statements of the Governmental Accounting Standards Board (GASB) and the *Uniform Reporting Format for Financial Statements for Counties and Local Units of Government in Michigan* by the Michigan Department of Treasury.

We affirm that:


1. We have complied with the *Bulletin for the Audits of Local Units of Government in Michigan* as revised.
2. We are certified public accountants registered to practice in Michigan.

We further affirm the following. "Yes" responses have been disclosed in the financial statements, including the notes, or in the report of comments and recommendations.

You must check the applicable box for each item below:

- | | |
|---|---|
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 1. Certain component units/funds/agencies of the local unit are excluded from the financial statements. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 2. There are accumulated deficits in one or more of this unit's unreserved fund balances/retained earnings (P.A. 275 of 1980). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 3. There are instances of non-compliance with the Uniform Accounting and Budgeting Act (P.A. 2 of 1968, as amended). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 4. The local unit has violated the conditions of either an order issued under the Municipal Finance Act or its requirements, or an order issued under the Emergency Municipal Loan Act. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 5. The local unit holds deposits/investments which do not comply with statutory requirements. (P.A. 20 of 1943, as amended [MCL 129.91] or P.A. 55 of 1982, as amended [MCL 38.1132]) |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 6. The local unit has been delinquent in distributing tax revenues that were collected for another taxing unit. |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 7. The local unit has violated the Constitutional requirement (Article 9, Section 24) to fund current year earned pension benefits (normal costs) in the current year. If the plan is more than 100% funded and the overfunding credits are more than the normal cost requirement, no contributions are due (paid during the year). |
| <input type="checkbox"/> yes <input checked="" type="checkbox"/> no | 8. The local unit uses credit cards and has not adopted an applicable policy as required by P.A. 266 of 1995 (MCL 129.241). |
| <input type="checkbox"/> yes <input type="checkbox"/> no | 9. The local unit has not adopted an investment policy as required by P.A. 196 of 1997 (MCL 129.95). |

We have enclosed the following:	Enclosed	To Be Forwarded	Not Required
The letter of comments and recommendations.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Reports on individual federal assistance programs (program audits).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Single Audit Reports (ASLGU).	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Certified Public Accountant (Firm Name): PLANTE & MORAN, PLLC			
Street Address 750 Trade Centre Way, Suite 300	City Portage	State MI	ZIP 49002
Accountant Signature 			

Marquette County Medical Care Facility

**Financial Report
with Additional Information
December 31, 2005**

Marquette County Medical Care Facility

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Independent Auditor's Report

Marquette County Department
of Human Services Board
Marquette County Medical Care Facility

We have audited the accompanying balance sheet of Marquette County Medical Care Facility as of December 31, 2005 and 2004 and the related statements of revenue, expenses, and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the Facility's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marquette County Medical Care Facility at December 31, 2005 and 2004 and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

The accompanying financial statements do not present a management's discussion and analysis, which would be an analysis of the financial performance for the year. The Governmental Accounting Standards Board has determined that this analysis is necessary to supplement, although not required to be a part of, the basic financial statements.

Plante & Moran, PLLC

February 1, 2006

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Marquette County Medical Care Facility

Balance Sheet

	December 31, 2005	December 31, 2004
Assets		
Current Assets		
Cash and cash equivalents (Note 2)	\$ 2,487,937	\$ 1,871,745
Resident accounts receivable (Note 3)	967,984	1,144,969
Other current assets	195,517	221,032
Total current assets	3,651,438	3,237,746
Assets Limited as to Use (Note 2)	2,031,335	1,981,719
Property and Equipment (Note 4)	4,919,113	5,283,826
Total assets	\$ 10,601,886	\$ 10,503,291
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 152,954	\$ 119,430
Patient trust liability	5,417	4,334
Estimated third-party payor settlements	186,911	-
Accrued liabilities and other:		
Accrued compensation and related liabilities	143,181	135,981
Accrued compensated absences	497,207	508,370
Deferred revenue	-	44,422
Total current liabilities	985,670	812,537
Net Assets		
Invested in capital assets	4,919,113	5,283,826
Unrestricted	4,697,103	4,406,928
Total net assets	9,616,216	9,690,754
Total liabilities and net assets	\$ 10,601,886	\$ 10,503,291

Marquette County Medical Care Facility

Statement of Revenue, Expenses, and Changes in Net Assets

	Year Ended December 31	
	2005	2004
Operating Revenue		
Net service revenue	\$ 8,863,383	\$ 8,602,816
Other operating revenue	42,828	35,443
Proportionate share reimbursement	269,407	273,571
Total operating revenue	9,175,618	8,911,830
Operating Expenses		
Salaries	5,685,524	5,550,877
Other expenses	3,926,639	3,859,795
Total operating expenses	9,612,163	9,410,672
Operating Loss	(436,545)	(498,842)
Other Income - Interest income	62,007	23,205
Excess of Expenses Over Revenue	(374,538)	(475,637)
Contribution from Other County Funds	300,000	300,000
Decrease in Net Assets	(74,538)	(175,637)
Net Assets - Beginning of year	9,690,754	9,866,391
Net Assets - End of year	<u>\$ 9,616,216</u>	<u>\$ 9,690,754</u>

Marquette County Medical Care Facility

Statement of Cash Flows

	Year Ended	
	December 31, 2005	December 31, 2004
Cash Flows from Operating Activities		
Cash received from residents and third-party payors	\$ 9,227,281	\$ 8,471,939
Cash paid to employees and suppliers	(9,108,770)	(8,992,413)
Cash received from proportionate share program	224,985	241,429
Other operating receipts	42,828	37,543
Net cash provided by (used in) operating activities	386,324	(241,502)
Cash Flows from Noncapital Financing Activities		
Resident trust deposits (withdrawals)	1,083	(438)
Contribution from County	300,000	300,000
Net cash provided by noncapital financing activities	301,083	299,562
Cash Flows from Investing Activities - Interest received	62,007	23,205
Cash Flows from Capital and Related Financing Activities -		
Purchase of property and equipment	(83,606)	(79,161)
Net Increase in Cash and Cash Equivalents	665,808	2,104
Cash and Cash Equivalents - Beginning of year	3,853,464	3,851,360
Cash and Cash Equivalents - End of year	\$ 4,519,272	\$ 3,853,464
Balance Sheet Classification of Cash		
Current assets	\$ 2,487,937	\$ 1,871,745
Assets limited as to use	2,031,335	1,981,719
Total cash	\$ 4,519,272	\$ 3,853,464

Marquette County Medical Care Facility

Statement of Cash Flows (Continued)

	Year Ended	
	December 31, 2005	December 31, 2004
Reconciliation of Operating Loss to Net Cash from Operating Activities		
Operating loss	\$ (436,545)	\$ (498,842)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	448,319	460,723
Provision for bad debts	1,769	187
Changes in assets and liabilities:		
Decrease (increase) in resident accounts receivable	175,216	(128,963)
Decrease (increase) in other current assets	25,515	(25,399)
Increase (decrease) in accounts payable	33,524	(7,090)
Decrease in other accrued expenses	(3,963)	(9,976)
Increase in third-party settlement payables	186,911	-
Decrease in deferred revenue	(44,422)	(32,142)
Net cash provided by (used in) operating activities	<u>\$ 386,324</u>	<u>\$ (241,502)</u>

There were no significant noncash investing, capital, or financing activities for 2005 and 2004.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 1 - Nature of Business and Significant Accounting Policies

Marquette County Medical Care Facility is a component unit of the County of Marquette (the "County"). Its financial statements are included in the County's basic financial statements.

Marquette County Medical Care Facility (the "Facility") is a 140-bed, long-term care facility owned and operated by Marquette County. It is governed by the Marquette County Department of Human Services Board. This board consists of three members, two of whom are appointed by the County Board of Commissioners and one appointed by the Michigan governor. Further, the County Board of Commissioners approves the Facility's revenue and expenses as a line item in the County budget.

The accounting policies of the Facility conform to accounting principles generally accepted in the United States of America as applicable to local governmental units. Because the Facility provides a service to citizens that is financed primarily by a user charge, the Facility uses Enterprise Fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus.

Enterprise Fund Accounting - The Facility uses Enterprise Fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on Governmental Accounting Standards Board (GASB) Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the Facility has elected to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Basis for Presentation - The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) in Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999. The Facility follows the "business-type" activities reporting requirements of GASB Statement No. 34, which provides a comprehensive look at the Facility's financial activities.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Cash and Cash Equivalents - Cash and cash equivalents include certain investments in highly liquid debt instruments with original maturities of three months or less.

Assets Limited as to Use - Assets limited as to use include designated assets set aside by the board of trustees for future capital improvement, over which the board retains control, and may, at its discretion, subsequently use for other purposes.

Property and Equipment - Property and equipment amounts are recorded at cost. Donated property and equipment are recorded at the estimated fair market value at the time of donation. Depreciation is computed principally on the straight-line basis over the estimated useful lives of the assets. Costs of maintenance and repairs are charged to expense when incurred.

Compensated Absences - Compensated absences are charged to operations when earned. Unused benefits are recorded as a current liability in the financial statements.

Resident Funds - The Facility maintains various bank accounts for deposits and disbursements for the residents' personal expenses. These funds are assets of the residents.

Proportionate Share Reimbursement Program - During the years ended December 31, 2005 and 2004, the Facility participated in this program sponsored by the State of Michigan.

In 2005, this program was discontinued by the State. The Facility received one payment in June 2005. The transaction was recorded into revenue in relation to the State fiscal year ended September 30, 2005.

In 2004, three transactions were completed. The first two transactions, in June and September, were recorded in revenue in relation to the State fiscal year ended September 30, 2004. The third transaction in October was for the State fiscal year ended September 30, 2005 and therefore was recognized one quarter in revenue and three quarters in deferred revenue. The first transaction included an amount equal to approximately 3 percent of the annual Medicaid reimbursement in lieu of the normal administrative adjustment or inflation factor.

Classification of Net Assets - Net assets of the Facility are classified in two components. Net assets invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation and reduced by the current balance of any outstanding borrowing used to finance the purchase or construction of those assets. Unrestricted net assets are remaining net assets that do not meet the definition of invested in capital assets, net of related debt, or restricted.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Service Revenue - The Facility's principal activity is operating a long-term health care facility for the elderly. Revenue is derived from participation in Medicaid and Medicare programs, as well as from private pay residents. Amounts earned under the Medicaid and Medicare programs are subject to review and audit by the third-party payors, and make up a significant portion of revenue earned during each year as follows:

	2005	2004
Percent of revenue:		
Medicaid	80 %	80 %
Medicare	6 %	6 %

The payment methodology related to these programs is based on cost and clinical assessments that are subject to review and final approval by Medicaid and Medicare. Any adjustment that is a result of this final review and approval will be recorded in the period in which the adjustment is made. In the opinion of management, adequate provision has been made for any adjustments that may result from such third-party review.

Services rendered to Medicare program beneficiaries are paid at prospectively determined rates based upon clinical assessments completed by the Facility that are subject to review and final approval by Medicare.

Medicaid reimburses the Facility for resident routine service costs, on a per diem basis, prospectively determined.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Management believes it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoings. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs.

Operating Revenues and Expenses - The Facility's statement of revenue, expenses, and changes in net assets distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, the Facility's principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Nonexchange revenues, including taxes, interest, grants, and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Interest expense is reported as a nonoperating expense.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 2 - Deposits and Investments

The Facility's deposits and investments are composed of the following:

	2005		2004	
	Cash and Cash Equivalents	Assets Limited as to Use	Cash and Cash Equivalents	Assets Limited as to Use
Deposits:				
County Treasurer	\$ 1,319,936	\$ 2,031,335	\$ 957,701	\$ 1,981,718
Bank	1,168,001	-	914,044	-
Total	<u>\$ 2,487,937</u>	<u>\$ 2,031,335</u>	<u>\$ 1,871,745</u>	<u>\$ 1,981,718</u>

These funds were under the control of the County Treasurer, who deposited these funds with a bank.

Michigan Compiled Laws Section 129.91 (Public Act 20 of 1943, as amended) authorizes local governmental units to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations that have offices in Michigan. The local unit is allowed to invest in bonds, securities, and other direct obligations of the United States or any agency or instrumentality of the United States; repurchase agreements; bankers' acceptances of United States banks; commercial paper rated within the two highest classifications, which matures not more than 270 days after the date of purchase; obligations of the State of Michigan or its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

The deposits and investments are subject to several types of risks, including custodial credit risk of bank deposits and investments, interest rate risk, credit risk, and concentration of credit risk. It is impractical to determine the amount of risk associated with the Facility funds as these funds are only a portion of the total County deposits.

Note 3 - Resident Accounts Receivable

The details of resident accounts receivable are set forth below:

	2005	2004
Resident accounts receivable	\$ 950,265	\$ 1,215,974
Uncollectible accounts	(55,000)	(315,000)
Medicaid interim payment receivable	72,719	243,995
Net resident accounts receivable	<u>\$ 967,984</u>	<u>\$ 1,144,969</u>

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 3 - Resident Accounts Receivable (Continued)

The Facility provides services without collateral to its residents, most of whom are local residents and insured under third-party payor agreements. The mix of receivables from residents and third-party payors is as follows:

	2005	2004
Medicare	8 %	15 %
Medicaid	63 %	68 %
Other payors	29 %	17 %
Total	100 %	100 %

Note 4 - Property and Equipment

Cost of property and equipment and related depreciable lives for December 31, 2005 are summarized below:

	2004	Additions	Transfers	Retirements	2005	Depreciable Life - Years
Land and land improvements	\$ 276,387	\$ -	\$ -	\$ -	\$ 276,387	10-25
Building	9,448,009	49,646	-	-	9,497,655	10-40
Moveable equipment	1,551,047	33,960	-	-	1,585,007	4-20
Total	11,275,443	83,606	-	-	11,359,049	
Less accumulated depreciation:						
Land and land improvements	234,950	8,882	-	-	243,832	
Building	4,610,382	349,866	-	-	4,960,248	
Equipment	1,146,285	89,571	-	-	1,235,856	
Total	5,991,617	448,319	-	-	6,439,936	
Net carrying amount	\$ 5,283,826	\$ (364,713)	\$ -	\$ -	\$ 4,919,113	

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 4 - Property and Equipment (Continued)

Cost of capital assets and related depreciable lives for December 31, 2004 are summarized below:

	2003	Additions	Transfers	Retirements	2004	Depreciable Life - Years
Land and land improvements	\$ 276,387	\$ -	\$ -	\$ -	\$ 276,387	10-25
Building	9,448,009	-	-	-	9,448,009	10-40
Movable equipment	1,515,328	79,161	-	(43,442)	1,551,047	4-20
Total	11,239,724	79,161	-	(43,442)	11,275,443	
Less accumulated depreciation:						
Land and land improvements	225,977	8,973	-	-	234,950	
Building	4,262,596	347,786	-	-	4,610,382	
Movable equipment	1,085,763	103,964	-	(43,442)	1,146,285	
Total	5,574,336	460,723	-	(43,442)	5,991,617	
Net carrying amount	<u>\$ 5,665,388</u>	<u>\$ (381,562)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,283,826</u>	

Note 5 - Related Party

As discussed in Note 1, the Facility is related to the County of Marquette.

During the fiscal years ended December 31, 2005 and 2004, the County transferred \$300,000 to the Facility.

Maintenance of Effort (M.O.E.) is a County obligation to the State of Michigan. Every month, the State bills the County, at a per diem rate, for each Medicaid patient day at the Facility. Expenses relating to M.O.E. are not included in these financial statements as they are paid directly by the County.

Marquette County Medical Care Facility

Notes to Financial Statements December 31, 2005 and 2004

Note 6 - Risk Management

The Facility is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees. The Facility has purchased commercial insurance for workers' compensation claims, and participates in the County's insurance plan with the Michigan Municipal Risk Management Authority (the "Authority") risk pool for claims relating to general (including malpractice) and auto liability, auto physical damage, and property loss claims.

The Michigan Municipal Risk Management Authority risk pool program operates as a claims servicing pool for amounts up to member retention limits, and operates as a common risk-sharing management program for losses in excess of member retention amounts. Although premiums are paid annually to the Authority that the Authority uses to pay claims up to the retention limits, the ultimate liability for those claims remains with the County.

Note 7 - Retirement Benefits

As discussed in Note 1, the Facility is a component unit of Marquette County. Marquette County, including the Facility, participates in the Michigan Municipal Employees' Retirement System (the "System"). The Michigan Municipal Employees' Retirement System is an agent multiple-employer defined benefit pension plan that covers all employees of the County. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the System. This information can be requested by writing to: Marquette County, County Building, 234 West Baraga Avenue, Marquette, MI 49855.

The obligation to contribute to and maintain the system for these employees was established by negotiations with the County's competitive bargaining units and requires a contribution from the employee of 4.7 percent of annual compensation. The Facility's contribution requirement is actuarially determined and is equal to the normal cost plus the level annual percentage of payroll payment required to amortize the unfunded actuarial accrued liability over 10 years.

Facility contributions for the plan years ended December 31, 2005, 2004, and 2003 were \$323,618, \$351,875, and \$254,185, respectively.

Additional Information



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Marquette County Department
of Human Services Board
Marquette County Medical Care Facility

We have audited the financial statements of Marquette County Medical Care Facility as of December 31, 2005 and 2004. Our audits were made for the purpose of forming an opinion on the financial statements taken as a whole. The schedules of net service revenue and operating expenses are presented for the purpose of additional analysis and are not a required part of the basic financial statements. The information has been subjected to the procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Plante & Moran, PLLC

February 1, 2006

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Marquette County Medical Care Facility

Schedule of Net Service Revenue

	Year Ended December 31	
	2005	2004
Skilled Nursing Services		
Daily net room revenue:		
Medicaid	\$ 8,297,007	\$ 7,708,860
Medicare	322,198	336,600
Private pay and other	<u>1,309,122</u>	<u>1,139,220</u>
Total daily net room revenue	9,928,327	9,184,680
Ancillary revenue:		
Pharmacy	97,445	71,184
Therapy services	165,118	127,621
Other ancillary services	132,952	67,025
Outpatient services	<u>1,470</u>	<u>2,100</u>
Total ancillary revenue	<u>396,985</u>	<u>267,930</u>
Total skilled nursing services revenue	10,325,312	9,452,610
Revenue deductions - Provision for contractual discounts	<u>(1,461,929)</u>	<u>(849,794)</u>
Net Service Revenue	<u>\$ 8,863,383</u>	<u>\$ 8,602,816</u>

Marquette County Medical Care Facility

Schedule of Operating Expenses

	Year Ended December 31			
	2005			2004
	Salaries	Other	Total	Total
Fringe benefits	\$ -	\$ 1,817,099	\$ 1,817,099	\$ 1,837,478
Administration	255,830	231,480	487,310	533,443
Plant operations	192,995	91,610	284,605	298,439
Utilities	-	343,530	343,530	304,800
Laundry	140,568	26,573	167,141	155,646
Housekeeping	315,390	20,345	335,735	336,993
Dietary	449,355	368,152	817,507	805,697
Medical records	-	30,798	30,798	34,176
Social services	92,708	-	92,708	123,227
Diversional therapy	184,903	10,231	195,134	200,296
Other ancillary services	14,263	33,569	47,832	37,386
Therapy services	205,679	85,790	291,469	279,265
Pharmacy	-	107,629	107,629	88,806
Nursing	3,833,833	311,514	4,145,347	3,914,297
Depreciation and amortization	-	448,319	448,319	460,723
2005 totals	<u>\$ 5,685,524</u>	<u>\$ 3,926,639</u>	<u>\$ 9,612,163</u>	
2004 totals	<u>\$ 5,550,877</u>	<u>\$ 3,859,795</u>		<u>\$ 9,410,672</u>